Section put and carried.

Substitution of the word "Registering Officers" for "District Registrar".

11. For the words "District Registrar" wherever they occur in the said Regulation, the words "Registering Officers" shall be substituted.

Section put and carried.

Mr. K. P. Kannan Nayar.—I rise to move that the Bill be taken up and passed at to-morrow's meeting.

Mr. C. J. Mathew.— I second it.

Motion put and carried.

Resolutions on matters of General Public Interest.

1. Second Crop Assessment.

Mr. Joseph Pettah.—Sir, I beg to move that "this Council recommends to the Government that the system of "occasional second crop assessment" now prevailing in the State be abolished." Before proceeding with the subject of this resolution I would make an earnest request to the Government and that is, that they would give their most careful and sympathetic consideration to this question; in asmuch as it affects the poor agriculturists of the State. I hope the Government will not claim that things are perfect as they are. No human institution is perfect, and it is only with the progress of time and in the light of actual working experience, that we come to know many defects and correct them from time to time. I hope the Government will approach this question in that frame of mind.

Now, to the subject of the resolution. In urging this House to recommend the abolition of the system of 'occasional second crop assessment' now prevailing in the State, I shall try to prove that this system is unsound in principle, inconsistent and illogical in practice, vexatious in its application, highly corruptive in its working, uneconomical and unproductive in its results, and also highly injurious to the general efficiency of agriculture in its ultimate incidence.

Now, Sir, to the first question of principle. It is a well established principle that the owner of property must have the right to utilise the property as best he could. Now, this right is denied to the cultivators of Cochin. Even where they call the land their own, that is even where they hold directly from the Government, they cannot freely determine what crops to raise, how many crops to raise, when to raise and so on. For instance, a man may find in any particular year that he could not with profit raise the first crop, and he would like to raise only the second crop. Or again, he may find that the first crop is mostly a failure and he would prefer to plough it in, and prepare the ground for the next crop in good time. But in neither case

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could he adopt the plan which he finds more useful, without making himself liable to be assessed for both crops, that is, for the first crop which he has not raised or which he has lost and also for the second crop that he has actually harvested. If the Government want additional tax when an additional crop is raised, should they not, with the same logic, remit the original tax when the original crop is not raised? My point is that, if the Government have assessed a field as single crop land, it is because that field or that plot of land could normally support only a single crop. (*Hear, hear.*) Why should then the Government bother themselves and the cultivator if he is cultivating on that plot of land one crop, two crops, or three crops? It has to be noted, Sir, in this connection, that in the large majority of cases, the second crop is raised only because the first crop has been a failure, either totally or partially. In any case, a second crop is bound to tell on the yield of the first crop adversely. Do the Government take this fact into consideration and give a corresponding reduction? So far as I know, they don't.

It may perhaps be argued, as a matter of theory, that land in India belongs to the Government. Government is the proprietor of all land, and therefore, as every other landlord the Government too, has the right of increasing the rent when there is justification for that. But the reply is that this practice of an occasional second crop assessment is what even ordinary landlords in our country do not resort to. When a plot of land is leased out by an ordinary landlord and when a fixed rent is agreed upon between the two parties, the landlord thereafter does not bother himself with the number of crops the tenant is raising, provided he pays the stipulated rent. So, it would appear that in this respect, the Government are less magnanimous and more exacting than even private jenmies or ordinary landlords, and that a leasehold from the Government is worse than a leasehold from an ordinary private individual. This, I should think, is a matter of shame. The Government should set a model, should assume a superior or a more generous attitude in this matter. Yet, as a matter of fact, we find that, while the ordinary landlord is giving full freedom to his tenant in the number of crops that he may raise, the Government are not allowing their tenants the same freedom. On the contrary, they charge an additional rent, if there is an additional crop.

I have thus shown to you, Sir, that this occasional second crop assessment is against all ordinary principles of ownership and even against all principles of common tenancy. Now, I shall proceed to show that it is inconsistent and illogical in practice. For, the practice now obtaining is that a second crop

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charge is made only when a second crop of *paddy* is raised. I speak subject to correction.

Rao Sahib Mr. T. V. Kasturi Ranga Ayyar.—Yes, you are right.

Mr. Joseph Pettah.—You may raise a fresh crop of tapioca, or sweet potato, or of any other thing imaginable, and no second crop charge need be paid. When you raise a fresh crop of paddy, the Government at once come upon you with an additional claim. Now, the Honourable Member for Revenue might claim this as an instance of generosity on the part of the Government. But I would reply that it is an act of inconsistency, which is highly injurious to the efficiency of cultivation, as I shall briefly show. Sir, the crops referred to, like tapioca, sweet potatoes and others, are all less valuable than the paddy crop. So, this is a discrimination shown against the paddy crop. In other words, the Government would be compelling the cultivator to abandon the more remunerative crop in favour of a less remunerative crop. And another thing is that these other crops are even more impoverishing. Raise a crop of tapioca on any field and it is useless next year. Or raise a crop of sweet potato and again the result is that the field could not be put to the principal crop next year. Therefore Government are compelling the tenants, the cultivators, to substitute a *less remunerative* and a *more impoverishing* crop for a *more remunerative* and a *less impoverishing* crop, which, I think, is against all sound principles of taxation. Taxation, if at all it should have any effect on production, should have a favourable effect. It should not be penalising a more productive method. Rather it should be encouraging it. I submit that the cultivation of *paddy* is a more remunerative business than the cultivation of tapioca or sweet potatoes. And that is penalised by the present system of assessment. Again, this occasional second crop assessment is not resorted to in the case of parambas. When you have a paramba registered directly from the Government, you can do with it whatever you like till the next settlement and there is no charge made, I suppose. I am again speaking subject to correction.

Rao Sahib Mr. T. V. Kasturi Ranga Ayyar.—Absolutely correct.

Mr. Joseph Pettah.—Why should the system of an additional assessment be enforced only against the cultivators of *paddy* and the owners of *fields* and not against the owners of *parambas*? Therefore, I say the system is inconsistent and illogical in practice. That it is also vexatious in its application requires very little comment. You have only to go to the villages

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and ask the cultivators how they feel under this system of occasional second crop charge. Even this morning I had occasion to discuss this problem with a cultivator and he was telling me that it was a serious botheration, this occasional second crop assessment. Now, it is an open secret—the Honourable Member for Revenue may not officially admit it, but it seems to be an open secret all the same—that some Revenue officials, when occasionally they do not have much work, would take up the survey links, go to the villages and threaten to charge the people with encroachments on porambokes, so as to get some small payments from them. Perhaps, there may not be many such cases. I am sure the Honourable Member for Revenue would deny that there is any single case at all. I suppose Government officially are not aware of these things. Nevertheless, they seem to be an open secret. Similarly, it is an open secret that this occasional second crop assessment is also made use of by the subordinate Revenue officials to go about the villages and get some sort of illegal gratification. It may be small. But it is vexatious to the people concerned.

Deputy President.—The Hon'ble Member's time is up.

Mr. Joseph Pettah.—I shall just conclude with one or two words more. I have referred to one or two points. The next point is that the system is highly corruptive. I do not accuse any particular individual, but I say that the system in itself, in the very nature of it, is demoralising both to the officials and to the cultivators. It is again an opensecret—and I think as a private individual the Honourable Member for Revenue might even admit it—that it is very often a case of partnership between the subordinate Revenue officials and the cultivators in disposing of the amount that has to be paid for the second crops. Very often it is so. You have only to go to the villages and ask and you will be told that it is a fact. It is not the fault of the Department; it is not the fault of the individual officers. But it is the fault of the system. That system is so indefinite and uncertain, so difficult of check and scrutiny, that it cannot but open the road wide to corruption, not only of Government officials, but also of the cultivators themselves.

Again it is uneconomic and unproductive. After sacrificing the principle of property, after causing so much vexation and inconvenience to the people, after opening the road wide to corruption and demoralisation, after all these, what is it that the Government get? A poor paltry amount. It comes perhaps to Rs. 6,000 or so. Now, is it worth while to make so much sacrifice for so little satisfaction?

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Finally, as I said, the system works against agricultural progress. It offends against the principles of sound public finance, according to which taxation should not discriminate against a more profitable method of production, in favour of a less profitable one. But this system, as we have seen, discourages the production of paddy, while it encourages that of tapioca and sweet potatoes. There is a shortage of the supply of paddy in Malabar, and Government should do their best to encourage paddy cultivation. And yet there is this system of second crop assessment which acts as a serious handicap to the progress of paddy cultivation.

Perhaps the Hon'ble Member for Revenue will cite the example of British India where this practice obtains. But I think that that argument is not conclusive. For there is Travancore where this practice does not obtain. There is no reason, therefore, why we should imitate British India in this respect, especially when we remember that in British parts, since the original assessment, there has been an attempt to decrease the rate of land revenue, and that the present proposal of the Taxation Enquiry Committee is to reduce it to 25 per cent. Another objection which, I think, might be brought forward by the Hon'ble Member for Revenue, is that according to the terms of the last Settlement, as set forth in the Land Revenue Manual, there is a provision that people, who want to convert their lands into permanent second crop, might apply to the Government and get their lands registered as second crop on payment of an additional one-fourth of the first crop charge.

Rao Sahib Mr. T. V. Kasturi Ranga Ayyar.—That is quite correct.

Mr. Joseph Pettah.—Therefore, if you now grant exemption to people who are raising only an occasional second crop by abolishing this occasional double crop assessment, these people who have already got their fields converted into permanent second crop lands, might have a cause of grievance. They might even file a suit against the Government. I may say just a word or two to meet this objection. In the first place, it may be observed that we are here dealing not with two entirely different sets of people. In the large majority of cases, those who have had some portions of their lands converted into permanent second crop, do still raise an occasional second crop on some other portions of their lands. Surely, these people would not raise any objection to the abolition of the second crop assessment. Take, for example, the case of a man with 10 acres of land. He might have converted two acres into permanent second crop. He might still raise an occasional second crop on

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another five or six acres. The abolition of the second crop charge would benefit him. I am sure he will not say that the Government should not give him that benefit now since they had not given him the same benefit in the case of his two acres.

Nor do I think that anybody else would level a charge against the Government for abolishing the second crop assessment. There is the case of the royal trees on which the Government had certain claims.

Deputy President.—The Hon'ble Member has taken 5 minutes more than the allotted time.

Mr. Joseph Pettah.—Now that these have been abolished do we find anybody going up to the Government to complain and claim a refund of all amounts paid by him for cutting down royal trees before the abolition of the royalties on them? The fact is that people are dealt with according to the law which prevails for the time being; and if any law is abrogated at any time, thereby removing some of the burdens from the people, the persons who were dealt with according to the law when it prevailed, cannot have any cause of grievance. On the contrary, I think they would only be glad of the relief given to them and to their fellow-citizens, in the present and for the future. Thus it is clear that the argument of grievance to and complaint from certain sections of the people, cannot be reasonably advanced against the abolition of the occasional second crop assessment. I, therefore, commend this resolution to the very careful aud sympathetic consideration of the Government.

Mr. A. Eachara Menon.—I beg to second the resolution. I do not know why the Settlement officers assessed these lands as single crop lands. They must have found that it was incapable of raising a second crop. If the lands had been in the same state, I am sure, we would not have been able to raise a second crop. Government cannot impose a tax for the new reclamations. If the ryots had improved their single crop lands to raise the second crop, I don't see the justice of imposing a tax for the improvements they have effected in single crop lands. The mode pursued by the Department is that, if in the single crop lands second crop is also raised without their permission, they demand double the tax levied for single crop lands. If it is compounded we have to pay only 1¼. If the lands are situated in such a position that it is not possible to raise double crop every year and if we have the lands assessed as double crop lands we have to pay 1¼ of the tax every year. Double crops are raised only in certain years, when we find that there will be proper rain to cultivate these lands. I have shown to the Government the injustice of collecting this tax more than twice and the Govern-

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ment have come forward and explained by quoting sentences from the Proclamation. But still the author of the Proclamation have meant that we should never be taxed in this manner.

Rao Sahib Mr. T. V. Kasturi Ranga Ayyar.—I am very much gratified that the Hon'ble Members have taken to the study of the principles of Land Revenue taxation. This attitude is certainly very good to the State. Important principles of Land Revenue administration require very careful consideration, and I am very glad that people have taken to a detailed study of Land Revenue principles. So far as occasional double crop assessment is concerned, the Hon'ble Member has anticipated my objections. I may say that Sir Thomas Munro when he introduced the Ryotwary system and in our own State when Colonel Munro introduced the occasional double crop assessment it used to be known as "കാല നീക്കം". From the general settlement principles it follows that the State demand should be a definite proportion of the produce of the land. It would have been very well, if we had considered this question of abolition of the levy of occasional double crop charges at the time of the promulgation of our Settlement Proclamation. We are now in the year 1107. The Settlement Proclamation was promulgated on the 26th Kumbham 1080. What a pity it is we had not this Council then for us to tender advice! There is a provision in the Settlement Proclamation that the Settlement should remain unaltered for the next 30 years. In laying down a series of principles for a scheme, we cannot consider each one of them in a piece-meal manner. We have to take the scheme as a whole. Rules and Regulations were laid down in the Proclamation dated 26th Kumbham 1080. They have to be kept in force unaltered for 30 years. This occasional double crop assessment comes under section 10 of the Proclamation. It has got to be charged though it may be wrong; it may be unjust or just. We have to follow the rules prescribed throughout. Settlement schemes are not interfered with during the period of their currency. It might have been that we would not have had the double crop assessment, if we had a Legislative Council in 1080 or 1081. If these things were brought to our notice at that time, some changes would have been made. We are now in the year 1107 and I think we have got only 3 years more to consider all these principles of taxation and economics. This is the reply I gave on two occasions. This is an important thing to be considered. If we examine hypercritically there will be some argument against each and every provision that is embodied in the Settlement Proclamation.

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We can always argue on two sides of a question. This provision regarding levy of double crop assessment, you may say is illogical. This provision, you may argue, is unsystematic. But these very same arguments could be brought up against every one of the hundred provisions that we have in the Settlement Proclamation. How happily we are in the 27th year ? Now, we have only to wait for 3 years . The question of re-settlement will have to be considered exhaustively all over again soon, principle by principle, section by section. This is not the time to alter one section alone. You may bring to the notice of the House, what you characterise as inequitable unsystematic and illogical provisions, as you now put it, when the question of re-settlement scheme comes up before this House. This is not the time for it. Then as for the actual working, I may say I have experience of it for 20 years. I don't say that the village officers are all paragons of virtue. At the same time I do not admit that they are embodiments of vice and villany.

Mr. Joseph Pettah.—On a point of explanation, I never said with reference to any particular individual.

Rao Sahib Mr.T. V. Kasturi Ranga Ayyar.—They are pragmatic ordinary human beings, subject to all human weaknesses just like any other man. So far as this provision is concerned, I have worked it in my own humble way. I began this job in 1087. We laid down the principle in 1081 and I had to supervise it for the first two years as a settlement officer. I have been working at it for 20 years except for a short interval of 2 years. No act of villany, no vexation, no corruption has been brought to my notice. I move about freely in the villages and no instance of malpractice has been brought to my notice.

Anyhow, we have got only 3 years more. These Settlement principles have got to be re-considered very carefully, one by one and a scheme of re-settlement will have to be laid down. Then it will be time for the Honourable Members—they are all young—to bring to the notice of the House the inequitable provisions, if any. If we accept the resolution—there is no use of accepting it, because effect cannot be given to it without special legislation. So, if it is the intention of the Hon'ble Member that we must do away with this system from to-morrow, I strongly oppose it. If he wants that we must make a note of the subject to be considered when the time comes to take up the revision of the Settlement Proclamation—it must come within 2 years—it will receive very careful consideration at the hands of the Government. It would receive the careful consideration of the officers whose duty it will be to consider those principles. I don't think the Hon'ble Members of this House will have an

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opportunity to do it now. In 1109 Mithunam this Council will be dissolved. If the Member wants to have effect given to the resolution from 1st Chingam 1108, I say, I oppose it.

Mr. K. Ayyappan.—May I know whether the Government has accepted the principle ?

Rao Sahib Mr. T. V. Kasturi Ranga Ayyar.—I cannot say. This generation cannot commit the next generation to any permanent alterations. I don't think that it will be proper for the present Government to commit itself irrevocably on a question which may come up one or two years hence, and such an important thing cannot be dealt with off-hand. On behalf of the public also it is a serious matter as also on behalf of the land-holding classes. No Government can give a definite ruling on the spur of the moment. It will be an injustice to the coming generation.

Mr. K. Ayyappan.—We can perfectly understand the difficulties of Government.

Rao Sahib Mr. T. V. Kasturi Ranga Ayyar.—No difficulty for the Government. The Settlement Proclamation cannot be altered piece-meal.

Mr. K. Ayyappan.—Is that the only difficulty ?

Rao Sahib Mr. T. V. Kasturi Ranga Ayyar.—The principle has got to be considered. Our discussion in the Council will not do. The entire scheme has to be taken up in a business like manner. After having worked it for 27 years we cannot for the remaining three years stop it by one stroke of the pen.

Mr. K. Ayyappan.—If you grant that there is justice in the demand we will make use of these observations.

Rao Sahib Mr. T. V. Kasturi Ranga Ayyar.—I say there are some very good arguments brought forward. Those arguments have to be considered when the whole scheme of settlement is taken up for consideration and not at the present moment.

Mr. K. Ayyappan.—Is there a case ?

Rao Sahib Mr. T. V. Kasturi Ranga Ayyar.—I did not say there is no case. I complimented the Hon'ble Member in the beginning for having brought forward this. He has a case.

Mr. Joseph Pettah.—On a point of information. Is the provision that the people should pay tax on account of teak and rosewood included in the Land Revenue Manual ?

Rao Sahib Mr. T. V. Kasturi Ranga Ayyar.—It has nothing to do with the Land Revenue Manual. Under an old *hooknama*, the time honoured practice was, ebony and jack were considered to be Government property. No private man, no private holder, no jenmi, nobody can own a teak tree. Even

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now that system exists in Burma, Rangoon, Mandalay. Now that system was done away with. That has nothing to do with land.

Mr. Joseph Pettah.—Does it find any mention in the Land Revenue Manual ?

Rao Sahib Mr. T. V. Kasturi Ranga Ayyar.—It finds a place in the Forest Regulation of 1080.

Mr. Josph Pettah.—May I ask the Government, was it not a piece-meal amendment of the Regulation ?

Rao Sahib Mr. T. V. Kastri Ranga Ayyar.—But that Regulation is different from the Settlement Proclamation. The Cochin Forest Regulation came into force in 1080. Since then 27 years have gone by. Since then amendments in hundred places have been made. The provisions have been changed. To the Settlement Proclamation there has not been a single amendment. It is on a different footing from the Abkari Regulation or the Forest Regulation.

The House rose for the day at 5 p. m.

C. J. MATHEW,

Secretary to the Council.

APPENDIX.

Standing Finance Committee of the Cochin Legislative Council.

Minutes.

A Meeting of the Committee was held at 2—30 p. m. in the Diwan's room, Huzur Secretariat, on Thursday 10th March 1932.

Present;—

1. Rama Varmha Tampuran, M. A., B. Sc., Bar-at-Law, Secretary to the Diwan.
2. M. R. Ry. George Chakyamuri Avl., B. A., B. L.,
3. ,, P. Kumaran Ezhuthassan Avl.
4. ,, T. A. Ramachandra Ayyar Avl.
5. ,, K. Krishna Pisharodi Avl, B. A., B. Com. &c.
6. ,, C. J. Mathew Avl. B. A., B. L. (Convener).

The President being absent, the Secretary to the Diwan took the Chair. The following items of supplementary grants were considered.

(1) *Rs. 350—under Panchayats.*

Mr. T. A. Ramachandra Ayyar stated that the clerks of the Panchayat Registrar's Office are over-worked.

Mr. Pumaran Ezhuthassan requested the Government to give the Members of the Legislative Council an opportunity to express their opinion regarding the proposed amendments to the existing Panchayat Rules.

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